

The Commonwealth of Massachusetts  
DEPARTMENT OF CORPORATIONS  
AND TAXATION  
BUREAU OF ACCOUNTS



REPORT OF AN AUDIT

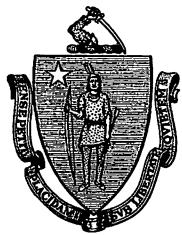
of

THE ACCOUNTS OF

THE TOWN OF SOUTHBOROUGH

FOR THE PERIOD FROM OCTOBER 1, 1953 TO OCTOBER 8, 1955

Made in Accordance with the Provisions of  
Chapter 44, General Laws



*The Commonwealth of Massachusetts*  
*Department of Corporations and Taxation*

JOHN DANE, JR.  
COMMISSIONER

*Bureau of Accounts*

HERMAN B. DINE  
DIRECTOR OF ACCOUNTS

*State House, Boston 33*  
January 31, 1956

To the Board of Selectmen

Mr. John Hill, Chairman

Southborough, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Southborough for the period from October 1, 1953 to October 8, 1955, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. William Schwartz, Assistant Director of Accounts.

Very truly yours,

*Herman B. Dine*

Director of Accounts

HBD:EDK

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Mr. Herman B. Dine  
Director of Accounts  
Department of Corporations and Taxation  
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Southborough for the period from October 1, 1953, the date of the previous examination, to October 8, 1955, and submit the following report thereon:

The financial transactions as recorded on the books of the departments receiving or disbursing money for the town or sending out bills for collection were examined, checked, and verified.

The books and accounts of the town accountant were examined and checked. The receipts as recorded were checked with the available departmental records and with the treasurer's books, while the payments were compared with the treasury warrants authorizing the disbursement of town funds.

The ledger accounts were analyzed for the period covered by the audit, the appropriations as recorded on the ledgers were checked with the amounts voted by the town as shown on the town clerk's records of town meetings, the transfers from the reserve fund were compared with the amounts authorized by the advisory committee, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on October 8, 1955.

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The books and accounts of the town treasurer were examined and checked. The recorded receipts were analyzed and verified by comparison with the records in the several departments collecting money for the town and with other sources from which money was paid into the town treasury, while the disbursements were compared with the selectmen's warrants authorizing the payments.

The cash balance on October 8, 1955 was proved by reconciliation of the bank balances with statements furnished by the banks of deposit, by examination of the savings bank book, and by actual count of the cash in the office.

The payments on account of maturing debt and interest were proved with the amounts falling due and with the cancelled securities and coupons on file.

The tax titles held by the town were examined and checked. The tax title deeds were checked with the individual tax title accounts kept by the treasurer and the balances were listed and proved with the town accountant's ledger.

It is recommended that foreclosure proceedings be instituted on all tax titles held over two years as required by law.

The savings bank books and securities representing the investment of the trust and investment funds in the custody of the town treasurer were examined and listed, the income was proved, the withdrawals were verified, and other reported transactions were found to be correct.

The books and accounts of the town collector were examined and checked. The tax, excise, departmental, and water accounts outstanding at the time of the previous examination, as well as all

subsequent commitments, were audited and proved. The payments to the treasurer were checked with the treasurer's cash book, the recorded abatements were compared with the assessors', and other departmental records of abatements granted, and the outstanding accounts were listed and reconciled with the town accountant's ledger.

Verification of the outstanding tax, departmental, and water accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

It is again recommended that a determined effort be made by the town collector to secure settlement of past due tax and excise accounts.

It is also recommended that the fees for municipal lien certificates issued by the town collector be paid into the town treasury in accordance with the provisions of Section 23, Chapter 60, General Laws.

The detailed checking necessary to prove the tax, water, and departmental accounts receivable added materially to the length of time consumed in making the audit.

The town clerk's records of dog and sporting licenses issued were examined and checked. The payments to the Division of Fisheries and Game were verified by comparison with the receipts on file and the payments to the town were checked with the treasurer's cash book.

The surety bonds of the town officials required by law to furnish them for the faithful performance of their duties were examined and found to be in proper form.

The records of the police, health, public welfare, veterans' services, library, and cemetery departments, as well as of all other departments collecting money for the town or sending out bills for collection, were examined, checked, and reconciled with the treasurer's and the town accountant's books.

It is recommended that all departments collecting money for the town keep a record of cash receipts collected by them and that these receipts be paid directly to the town treasurer by the departments collecting them.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's and town collector's cash, summaries of the tax, excise, departmental, and water accounts, as well as schedules showing the condition and transactions of the trust and investment funds.

While engaged in making the audit cooperation was received from all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

  
Assistant Director of Accounts

WS:EDK

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RECONCILIATION OF TREASURER'S CASH

Balance October 1, 1953,	\$138,746.56
Receipts:	
October 1 to December 31, 1953, \$181,730.49	
1954, 1,183,152.90	
	1,364,883.39
Warrant in excess of payment, adjusted 1954,	1.22
	\$1,503,631.17

Payments:	
October 1 to December 31, 1953, \$200,527.10	
1954, 787,517.02	
	\$988,044.12
Balance December 31, 1954,	515,587.05
	<u>\$1,503,631.17</u>

Balance January 1, 1955,	\$515,587.05
Receipts January 1 to October 8, 1955,	326,025.12
Excess cash October 8, 1955,	10.07
	\$841,622.24

Payments January 1 to October 8, 1955,	\$650,577.89
Balance October 8, 1955:	
First National Bank, Marlborough, \$164,483.37	
Peoples National Bank, Marlborough, 25,332.48	
Marlborough Savings Bank, Book #63903, 1,164.78	
Cash in office, verified, 63.72	
	191,044.35
	<u>\$841,622.24</u>

First National Bank, Marlborough

Balance October 8, 1955, per statement,	\$140,063.23
Deposit in transit October 8, 1955, verified,	30,146.89
	\$170,210.12
Balance October 8, 1955, per check book, Outstanding checks October 8, 1955, per list,	\$164,483.37 5,726.75
	<u>\$170,210.12</u>

Peoples National Bank, Marlborough

Balance October 8, 1955, per statement,	\$25,856.27
Balance October 8, 1955, per check book, Outstanding checks October 8, 1955, per list,	\$25,332.48 523.79
	<u>\$25,856.27</u>

PAYROLL DEDUCTIONSFederal Taxes

Balance October 1, 1953,		\$1,545.25
<b>Deductions:</b>		
October 1 to December 31, 1953,	\$6,608.59	
1954,	21,264.50	
		27,873.09
		\$29,418.34
 <b>Payments to Director of Internal Revenue:</b>		
October 1 to December 31, 1953,	\$8,153.84	
1954,	17,770.45	
		\$25,924.29
 <b>Deductions reported in excess 1954,</b>		9.80
<b>Balance December 31, 1954,</b>		3,484.25
		<u>\$29,418.34</u>
 <b>Balance January 1, 1955,</b>		\$3,484.25
<b>Deductions January 1 to October 8, 1955,</b>		14,677.79
		\$18,162.04
 <b>Payments to Director of Internal Revenue January 1 to October 8, 1955,</b>		\$16,379.67
<b>Refunds January 1 to October 8, 1955,</b>		3.08
<b>Balance October 8, 1955, in general treasury,</b>		1,779.29
		<u>\$18,162.04</u>

PAYROLL DEDUCTIONSCounty Retirement System

Balance October 1, 1953,		\$150.21
Deductions:		
October 1 to December 31, 1953, 1954,	\$616.38 2,341.02	
		2,957.40
		\$3,107.61
Payments to county treasurer:		
October 1 to December 31, 1953, 1954,	\$766.59 1,947.71	
		\$2,714.30 393.31
Balance December 31, 1954,		<u>\$3,107.61</u>
Balance January 1, 1955,		\$393.31
Deductions January 1 to October 8, 1955,	1,769.27	
		\$2,162.58
Payments to county treasurer		
January 1 to October 8, 1955,	\$1,941.89	
Refunds January 1 to October 8, 1955,	2.20	
Balance October 8, 1955, in general treasury,	218.49	
		<u>\$2,162.58</u>

PAYROLL DEDUCTIONSTeachers' Retirement System

Balance October 1, 1953,	\$362.72
Deductions:	
October 1 to December 31, 1953, 1954,	\$1,101.86 4,422.44
	5,524.30
	\$5,887.02
Payments to Massachusetts Teachers' Retirement Board:	
October 1 to December 31, 1953, 1954,	\$1,464.58 4,405.98
	\$5,870.56
Deductions reported in excess 1954,	16.46
	<u>\$5,887.02</u>
Deductions January 1, 1955,	\$3,383.33
Payments to Massachusetts Teachers' Retirement Board January 1 to October 8, 1955,	\$2,964.03
Balance October 8, 1955, in general treasury,	419.30
	<u>\$3,383.33</u>

Blue Cross and Blue Shield

Balance October 1, 1953,	\$42.75
Deductions:	
October 1 to December 31, 1953, 1954,	\$328.80 1,386.80
	1,715.60
	\$1,758.35

Payments to Massachusetts Hospital Service, Inc.:	
October 1 to December 31, 1953, 1954,	\$371.55 1,368.65
Deductions reported in excess 1954,	\$1,740.20 18.15
	<u>\$1,758.35</u>

Deductions January 1 to October 8, 1955,	\$1,399.00
Payments to Massachusetts Hospital Service, Inc., January 1 to October 8, 1955,	\$1,071.70
Balance October 8, 1955, in general treasury,	327.30
	<u>\$1,399.00</u>

RECONCILIATION OF TOWN COLLECTOR'S CASH

Cash balances October 8, 1955, per tables:

Real estate taxes 1953,	\$.60
Real estate taxes 1954,	592.88
Poll taxes 1955,	2.00
Personal property taxes 1955,	775.18
Real estate taxes 1955,	11,621.31
Motor vehicle and trailer excise:	
Levy of 1953,	9.50
Levy of 1954,	174.18
Levy of 1955,	1,211.64
Interest and costs,	22.81
Departmental accounts receivable:	
Old age assistance,	37.52
Cemetery,	31.50
Water rates,	155.99
Trust funds:	
Frank G. Newell Cemetery Fund,	467.04
Jonathan G. Eames Flower Fund,	10.08

Excess cash,

\$15,112.23  
36.79

\$15,149.02

Collector's overpayment to treasurer,  
to be refunded:

Real estate taxes 1952,	\$17.75
Motor vehicle and trailer excise 1955,	.30
Selectmen's accounts receivable,	3.45

\$21.50

Cash on hand October 8, 1955,  
verified,

15,127.52

\$15,149.02

POLL TAXES - 1948

Outstanding October 1, 1953 and January 1, 1954,	\$4.00
Payments to treasurer 1954, Abatements 1954,	\$2.00 2.00
	<u>\$4.00</u>

POLL TAXES - 1951

Outstanding October 1, 1953 and January 1, 1954,	\$4.00
Outstanding December 31, 1954 and October 8, 1955, per list,	<u>\$4.00</u>

PERSONAL PROPERTY TAXES - 1951

Outstanding October 1, 1953 and January 1, 1954,	\$4.76
Payments to treasurer 1954, Abatements 1954,	\$2.50 2.26
	<u>\$4.76</u>

Audit adjustment: Abatements reported in excess,	\$.01
Audit adjustment: Unlocated difference,	<u>\$.01</u>

REAL ESTATE TAXES - 1951

Outstanding October 1, 1953, Refunds October 1 to December 31, 1953,	\$39.50 9.00
	<u>\$48.50</u>
Payments to treasurer 1954, Outstanding December 31, 1954,	\$27.50 21.00
	<u>\$48.50</u>
Outstanding January 1, 1955,	<u>\$21.00</u>
Audit adjustment: Refund of motor vehicle and trailer excise 1951 charged to real estate taxes 1951, Outstanding October 8, 1955, per list,	\$9.00 12.00
	<u>\$21.00</u>

POLL TAXES - 1952

Outstanding October 1, 1953 and January 1, 1954,	\$4.00
Abatements 1954, Outstanding December 31, 1954,	\$2.00 2.00 <u>\$4.00</u>
Outstanding January 1, 1955, Audit adjustment: Payment and abatement,	\$2.00 2.00 <u>\$4.00</u>
Outstanding October 8, 1955, per list,	<u>\$4.00</u>

PERSONAL PROPERTY TAXES - 1952

Outstanding October 1, 1953,	\$674.52
Payments to treasurer: October 1 to December 31, 1953, 1954,	\$299.85 303.51 <u>\$603.36</u>
Abatements 1954, Outstanding December 31, 1954 and October 8, 1955, per list,	59.57 11.59 <u>\$674.52</u>

REAL ESTATE TAXES - 1952

Outstanding October 1, 1953,	\$7,323.79
Payments to treasurer: October 1 to December 31, 1953, 1954,	\$3,738.07 3,260.49 <u>\$6,998.56</u>
Outstanding December 31, 1954,	325.23 <u>\$7,323.79</u>
Outstanding January 1, 1955, Collector's overpayments, to be refunded,	\$325.23 17.75 <u>\$342.98</u>
Abatements of real estate taxes 1952 reported as real estate taxes 1953 January 1 to October 8, 1955, Outstanding October 8, 1955, per list,	\$342.00 .98 <u>\$342.98</u>

POLL TAXES - 1953

Outstanding October 1, 1953,	\$156.00
Refunds October 1 to December 31, 1953,	2.00
	<u>\$158.00</u>
Payments to treasurer:	
October 1 to December 31, 1953,	\$8.00
1954,	44.00
	\$52.00
Abatements:	
October 1 to December 31, 1953,	\$50.00
1954,	38.00
	88.00
Outstanding December 31, 1954 and	
October 8, 1955, per list,	18.00
	<u>\$158.00</u>

PERSONAL PROPERTY TAXES - 1953

Outstanding October 1, 1953,	\$19,153.40
Payments to treasurer:	
October 1 to December 31, 1953,	\$15,881.20
1954,	3,032.20
	\$18,913.40
Outstanding December 31, 1954,	240.00
	<u>\$19,153.40</u>
Outstanding January 1, 1955,	\$240.00
Payments to treasurer January 1 to	
October 8, 1955,	\$202.00
Outstanding October 8, 1955, per	
list,	38.00
	<u>\$240.00</u>

REAL ESTATE TAXES - 1953

Outstanding October 1, 1953,	\$110,292.10
Refunds:	
October 1 to December 31, 1953, 1954,	\$2,124.80 30.00
	2,154.80
	\$112,446.90
Payments to treasurer:	
October 1 to December 31, 1953, 1954,	\$93,201.61 11,936.55
	\$105,138.16
Abatements:	
October 1 to December 31, 1953, 1954,	\$5,236.20 340.80
	5,577.00
Outstanding December 31, 1954,	1,731.74
	<u>\$112,446.90</u>
Outstanding January 1, 1955,	\$1,731.74
Abatements of real estate taxes 1952 reported as real estate taxes 1953,	342.00
Audit adjustment:	
Overpayments to collector,	.37
	\$2,074.11
Payments to treasurer January 1 to October 8, 1955,	\$1,724.41
Abatements January 1 to October 8, 1955,	209.00
Audit adjustment:	
Abatements not reported,	40.00
Outstanding October 8, 1955, per list,	100.10
Cash balance October 8, 1955,	.60
	<u>\$2,074.11</u>

POLL TAXES - 1954

Commitment per warrant,	\$1,868.00
Payments to treasurer,	\$1,466.00
Abatements,	240.00
Outstanding December 31, 1954,	162.00
	<u>\$1,868.00</u>
Outstanding January 1, 1955,	\$162.00
Payments to treasurer January 1 to October 8, 1955,	\$68.00
Audit adjustment:	
Abatement not reported,	2.00
Outstanding October 8, 1955, per list,	92.00
	<u>\$162.00</u>

PERSONAL PROPERTY TAXES - 1954

Commitment per warrant,	\$25,326.53
Payments to treasurer,	\$24,844.59
Outstanding December 31, 1954,	481.94
	<u>\$25,326.53</u>
Outstanding January 1, 1955,	\$481.94
Payments to treasurer January 1 to October 8, 1955,	\$290.14
Audit adjustment:	
Personal property taxes 1954 reported as real estate taxes 1954,	74.40
Outstanding October 8, 1955, per list,	117.40
	<u>\$481.94</u>

REAL ESTATE TAXES - 1954

Commitment per warrant,	\$200,744.52
Refunds,	1,310.00
	<u>\$202,054.52</u>
Payments to treasurer,	\$177,498.16
Abatements,	4,905.70
Outstanding December 31, 1954,	19,650.66
	<u>\$202,054.52</u>
Outstanding January 1, 1955,	\$19,650.66
Refunds January 1 to October 8, 1955,	411.06
Audit adjustment:	
Personal property taxes 1954 reported as real estate taxes 1954,	74.40
Payments and abatements to be refunded,	89.00
	<u>\$20,225.12</u>
Payments to treasurer January 1 to October 8, 1955,	\$12,253.00
Abatements January 1 to October 8, 1955,	580.13
Audit adjustments:	
Commitment of water liens added to taxes 1954 reported as real estate taxes 1954,	\$1,200.39
Abatement not reported,	17.80
	1,218.19
Outstanding October 8, 1955, per list,	5,580.92
Cash balance October 8, 1955,	592.88
	<u>\$20,225.12</u>

POLL TAXES - 1955

Commitment per warrant,	\$1,952.00
Payments to treasurer January 1 to October 8, 1955,	\$1,522.00
Outstanding October 8, 1955, per list,	428.00
Cash balance October 8, 1955,	2.00
	<u>\$1,952.00</u>

PERSONAL PROPERTY TAXES - 1955

Commitment per warrant,	\$27,573.45
Payments to treasurer January 1 to October 8, 1955,	\$9,975.36
Outstanding October 8, 1955, per list,	16,822.91
Cash balance October 8, 1955,	775.18
	<u>\$27,573.45</u>

REAL ESTATE TAXES - 1955

Commitment per warrant,	\$226,904.29
Audit adjustment:	
Abatements of motor vehicle and trailer excise 1955 reported as real estate taxes 1955,	73.35
Payments and abatements, to be refunded,	329.00
	\$227,306.64
Payments to treasurer January 1 to October 8, 1955,	\$76,946.01
Abatements January 1 to October 8, 1955,	3,818.35
Outstanding October 8, 1955, per list,	134,920.97
Cash balance October 8, 1955,	11,621.31
	<u>\$227,306.64</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1948

Outstanding October 1, 1953 and January 1, 1954,	\$2.22
Abatements 1954,	<u>\$2.22</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1949

Outstanding October 1, 1953,	\$12.13
Payments to treasurer:	
October 1 to December 31, 1953,	\$6.00
1954,	2.00
Abatements 1954,	\$8.00 4.13 <u>\$12.13</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1950

Outstanding October 1, 1953 and January 1, 1955,	\$24.63
Payments to treasurer January 1 to October 8, 1955,	\$2.00
Abatements January 1 to October 8, 1955,	16.63
Outstanding October 8, 1955, per list,	6.00
	<u>\$24.63</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1951

Outstanding October 1, 1953 and January 1, 1955,	\$175.55
Audit adjustment:	
Refund of motor vehicle and trailer excise 1951 charged to real estate taxes 1951,	9.00
	\$184.55
Outstanding October 8, 1955, per list,	<u>\$184.55</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1952

Outstanding October 1, 1953,	\$740.43
Payments to treasurer:	
October 1 to December 31, 1953, 1954,	\$95.39 187.35
	\$282.74 24.13
Abatements 1954, Outstanding December 31, 1954 and October 8, 1955, per list,	433.56
	<u>\$740.43</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1953

Outstanding October 1, 1953,	\$5,071.17
Commitments per warrants:	
October 1 to December 31, 1953, 1954,	\$5,166.42 1,669.24
	6,835.66
Refunds:	
October 1 to December 31, 1953, 1954,	\$414.40 148.28
	562.68
	<u>\$12,469.51</u>
Payments to treasurer:	
October 1 to December 31, 1953, 1954,	\$4,926.60 5,864.43
	\$10,791.03
Abatements:	
October 1 to December 31, 1953, 1954,	\$499.79 311.15
	810.94
Commitments reported in excess	
October 1 to December 31, 1953,	2.00
Outstanding December 31, 1954,	865.54
	<u>\$12,469.51</u>
Outstanding January 1, 1955,	\$865.54
Audit adjustment:	
Commitment adjusted in error,	2.00
	<u>\$867.54</u>
Payments to treasurer January 1 to October 8, 1955,	\$26.27
Audit adjustments:	
Refunded in error,	\$.02
Abatement of motor vehicle and trailer excise 1953 reported as motor vehicle and trailer excise 1954,	2.00
Abatements not reported,	7.65
	9.67
Outstanding October 8, 1955, per list,	822.10
Cash balance October 8, 1955,	9.50
	<u>\$867.54</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1954

Commitments per warrants,	\$31,142.45
Refunds,	596.45
	\$31,738.90
Payments to treasurer,	\$24,151.80
Abatements,	949.12
Outstanding December 31, 1954,	6,637.98
	<u>\$31,738.90</u>

Outstanding January 1, 1955,	\$6,637.98
Commitments January 1 to October 8, 1955,	2,086.53
Refunds January 1 to October 8, 1955,	439.43
Audit adjustment:	
Abatement of motor vehicle and trailer excise 1953 reported as motor vehicle and trailer excise 1954,	2.00
Overpayment to collector, to be refunded,	62.23
	\$9,228.17

Payments to treasurer January 1 to October 8, 1955,	\$5,709.92
Abatements January 1 to October 8, 1955,	628.91
Outstanding October 8, 1955, per list,	2,715.16
Cash balance October 8, 1955,	174.18
	<u>\$9,228.17</u>

MOTOR VEHICLE AND TRAILER EXCISE - 1955

Commitments January 1 to October 8, 1955, per warrants,	\$31,135.38
Refunds January 1 to October 8, 1955,	755.66
Payments and abatements to be refunded,	13.39
Collector's overpayment, to be refunded,	.30
	\$31,904.73

Payments to treasurer January 1 to October 8, 1955,	\$23,338.22
Abatements January 1 to October 5, 1955,	841.91
Audit adjustments:	
Commitment reported in excess,	\$.10
Abatements of motor vehicle and trailer excise 1955 reported as real estate taxes 1955,	73.35
Outstanding October 8, 1955, per list,	73.45
Cash balance October 8, 1955,	6,439.51 1,211.64
	<u>\$31,904.73</u>

INTEREST AND COSTS

Cash balance October 1, 1953,	\$9.78
Collections October 1, 1953 to	
October 8, 1955:	
Taxes:	
Levy of 1948,	\$.85
Levy of 1951,	2.72
Levy of 1952,	320.97
Levy of 1953,	406.51
Levy of 1954,	316.95
Levy of 1955,	17.15
	1,065.15
Motor vehicle and trailer excise:	
Levy of 1952,	\$6.84
Levy of 1953,	9.94
Levy of 1954,	12.87
	29.65
	\$1,104.58
Payments to treasurer:	
October 1 to December 31, 1953,	\$120.23
1954,	589.74
January 1 to October 8, 1955,	371.80
	\$1,081.77
Cash balance October 8, 1955,	22.81
	<u>\$1,104.58</u>

TAX TITLES

Balance October 1, 1953,	\$226.01
Balance December 31, 1954 and	
October 8, 1955, per list,	<u>\$226.01</u>

SELECTMEN'S DEPARTMENTAccounts Receivable

Outstanding October 1, 1953,		\$100.98
Commitments:		
October 1 to December 31, 1953,	\$196.74	
1954,	10,776.57	
		10,973.31
		\$11,074.29
Payments to treasurer:		
October 1 to December 31, 1953,	\$164.12	
1954,	10,757.49	
		\$10,921.61
Outstanding December 31, 1954,		152.68
		<u>\$11,074.29</u>
Outstanding January 1, 1955,		\$152.68
Commitments January 1 to October 8, 1955:		
Licenses and permits:		
Auctioneer,	\$7.00	
Firearms,	2.00	
Junk,	5.00	
Liquor,	80.00	
Revolver,	7.50	
Slaughter,	1.00	
Victualler,	12.00	
Rentals:		
Fayville hall,	200.23	
Town hall,	88.00	
Miscellaneous:		
Sale of junk,	60.32	
Sale of maps,	11.95	
		475.00
Audit adjustments:		
Commitments not reported,	\$3.80	
Health licenses and permits reported as selectmen's accounts receivable,	30.50	
		34.30
Collector's overpayment to treasurer, to be refunded,		3.45
		<u>\$665.43</u>
Payments to treasurer January 1 to October 8, 1955,		\$563.45
Audit adjustment:		
Selectmen's accounts receivable credited to estimated receipts,	6.50	
Outstanding October 8, 1955, per list,	95.48	
		<u>\$665.43</u>

TOWN CLERKDog LicensesJohn J. Rabeni, Town Clerk

Cash balance October 1, 1953,		\$27.20
Licenses issued October 1 to December 31, 1953:		
Male, 25 @ \$2.00,	\$50.00	
Female, 6 @ 5.00,	30.00	
Spayed female, 17 @ 2.00,	34.00	
Kennel, 1 @ 10.00,	10.00	
		124.00
Overpayment to treasurer October 1 to December 31, 1953,		2.80
		<u>\$154.00</u>
Payments to treasurer October 1 to December 31, 1953,		\$144.20
Fees retained October 1 to December 31, 1953,		9.80
		<u>\$154.00</u>

Austin E. Kelly, Town Clerk

Licenses issued 1954:		
Male, 165 @ \$2.00,	\$330.00	
Female, 30 @ 5.00,	150.00	
Spayed female, 121 @ 2.00,	242.00	
Kennel, 10 @ 10.00,	100.00	
Kennel, 1 @ 25.00,	25.00	
Kennel, 1 @ 50.00,	50.00	
		\$897.00
Payments to treasurer 1954,		\$831.40
Fees retained 1954,		65.60
		<u>\$897.00</u>

Licenses issued January 1 to October 8, 1955:		
Male, 176 @ \$2.00,	\$352.00	
Female, 41 @ 5.00,	205.00	
Spayed female, 135 @ 2.00,	270.00	
Kennel, 13 @ 10.00,	130.00	
Kennel, 2 @ 25.00,	50.00	
Kennel, 1 @ 50.00,	50.00	
		\$1,057.00

Payments to treasurer January 1 to October 8, 1955,		\$981.60
Fees retained January 1 to October 8, 1955,		73.60
Cash on hand October 8, 1955, verified,		1.80
		<u>\$1,057.00</u>

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TOWN CLERKSporting LicensesJohn J. Rabeni, Town Clerk

Cash balance October 1, 1953,		\$8.00
Licenses issued:		
October 1 to December 31, 1953:		
Series #1,	1 @ \$3.25,	\$3.25
2,	82 @ 3.25,	266.50
6,	1 @ 7.75,	7.75
		277.50
January 1 to March 9, 1954:		
Series #1,	15 @ \$3.25,	\$48.75
2,	1 @ 3.25,	3.25
3,	26 @ 5.25,	136.50
4A,	1 @ 2.25,	2.25
6,	1 @ 7.75,	7.75
		198.50
		\$484.00
Payments to Division of Fisheries and Game:		
October 1 to December 31, 1953,	\$234.50	
January 1 to March 9, 1954,	205.50	
		\$440.00
Fees retained:		
October 1 to December 31, 1953,	\$21.00	
January 1 to March 9, 1954,	11.00	
		32.00
Cash balance March 9 and December 31, 1954,		12.00
		<u>\$484.00</u>
Cash balance January 1, 1955,		\$12.00
Payments to Division of Fisheries and Game January 1 to October 8, 1955,		
		<u>\$12.00</u>

TOWN CLERKSporting LicensesAustin E. Kelly, Town Clerk

Licenses issued March 10 to December 31, 1954:

Series #1,	65 @ \$3.25,	\$211.25
2,	48 @ 3.25,	156.00
3,	24 @ 5.25,	126.00
4,	3 @ 1.25,	3.75
4A,	8 @ 2.25,	18.00
7,	2 @ 2.75,	5.50
8,	1 @ 2.25,	2.25
		\$522.75

Payments to Division of Fisheries and Game

March 10 to December 31, 1954,	\$485.00
Fees retained March 10 to December 31, 1954,	37.75

\$522.75Licenses issued January 1 to October 8,  
1955:

Series #1,	77 @ \$3.25,	\$250.25
2,	16 @ 3.25,	52.00
3,	44 @ 5.25,	231.00
4,	3 @ 1.25,	3.75
4A,	16 @ 2.25,	36.00
12,	1 @ .50,	.50
		\$573.50

Payments to Division of Fisheries and Game

January 1 to October 8, 1955,	\$528.50
Fees retained January 1 to October 8, 1955,	39.00
Cash on hand October 8, 1955, verified,	6.00

\$573.50

SEALER OF WEIGHTS AND MEASURESCandido Torcolletti, Sealer

Cash balance October 1, 1953,	\$10.40
Sealing fees:	
October 1 to December 31, 1953,	\$83.90
1954,	74.90
	158.80
	<u>\$169.20</u>
Payments to treasurer October 1 to	
December 31, 1953,	\$89.30
Outstanding December 31, 1954,	5.00
Cash balance December 31, 1954,	74.90
	<u>\$169.20</u>
Cash balance January 1, 1955,	\$74.90
Outstanding January 1, 1955,	5.00
Sealing fees January 1 to April 27, 1955,	7.30
	\$87.20
Outstanding April 27, 1955, per list,	
transferred to A. Gasparoni, sealer,	\$5.00
Cash on hand April 27, 1955, (verified	
December 8, 1955,)	82.20
	<u>\$87.20</u>

Astellio Gasparoni, Sealer

Outstanding April 28, 1955,	\$5.00
Sealing fees April 28 to October 8, 1955,	5.75
	\$10.75
Outstanding October 8, 1955,	\$5.00
Cash balance October 8, 1955,	5.75
	<u>\$10.75</u>
Cash balance October 9, 1955,	\$5.75
Outstanding October 9, 1955,	5.00
Sealing fees October 9 to December 8, 1955,	59.95
	\$70.70
Outstanding December 8, 1955, per list,	\$17.00
Cash on hand December 8, 1955, verified,	53.70
	<u>\$70.70</u>

HEALTH DEPARTMENTLicenses and Permits

Cash balance October 1, 1953,		\$31.00
Licenses and permits issued 1954:		
Funeral director,	\$1.00	
Milk and cream,	13.00	
Nursery,	2.00	
Oleomargarine,	4.50	
Pasteurization,	10.00	
		30.50
		\$61.50
Payments to treasurer:		
October 1 to December 31, 1953,	\$31.00	
Cash balance December 31, 1954,	30.50	
		<u>\$61.50</u>
Cash balance January 1, 1955,		\$30.50
Licenses and permits issued January 1		
to October 8, 1955:		
Anti-freeze,	\$15.00	
Funeral director,	1.00	
Milk and cream,	16.00	
Nursery,	2.00	
Oleomargarine,	.50	
Pasteurization,	10.00	
		44.50
		\$75.00
Payments to treasurer January 1 to		
October 8, 1955,	\$25.50	
Audit adjustment:		
Health licenses and permits reported		
as selectmen's accounts receivable,	30.50	
Cash on hand October 8, 1955,		
(verified December 8, 1955,)	19.00	
		<u>\$75.00</u>

Miscellaneous Receipts

Reimbursements for hospital care:		
October 1 to December 31, 1953,	\$119.29	
1954,	251.43	
		\$370.72
Payments to treasurer:		
October 1 to December 31, 1953,	\$119.29	
1954,	251.43	
		<u>\$370.72</u>

PUBLIC WELFARE DEPARTMENTGeneral Relief - Accounts Receivable

Outstanding October 1, 1953,	\$817.87	
Commitments 1954,	217.89	
	<u>\$1,035.76</u>	
Payments to treasurer:		
October 1 to December 31, 1953,	\$133.20	
1954,	463.65	
	<u>\$596.85</u>	
Outstanding December 31, 1954,	438.91	
	<u>\$1,035.76</u>	
Outstanding January 1, 1955,		\$438.91
Commitments January 1 to October 8, 1955,	976.87	
Commitment not reported,	.10	
Audit adjustment:		
Old age assistance accounts receivable reported as general relief accounts receivable,	1,293.92	
	<u>\$2,709.80</u>	
Payments to treasurer January 1 to October 8, 1955,		\$817.07
Commitment reported in excess,	2.00	
Audit adjustments:		
Commitment of old age assistance accounts receivable reported as general relief accounts receivable,	\$1,151.26	
General relief accounts receivable credited to estimated receipts,	697.87	
	1,849.13	
Outstanding October 8, 1955, per list,	41.60	
	<u>\$2,709.80</u>	

PUBLIC WELFARE DEPARTMENTDisability Assistance - Accounts Receivable

## Commitments:

October 1 to December 31, 1953,	\$159.50
1954,	1,368.59
	\$1,528.09

## Payments to treasurer:

October 1 to December 31, 1953,	\$124.84
1954,	1,368.59

Outstanding December 31, 1954,	\$1,493.43
	34.66

	<u>\$1,528.09</u>
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Outstanding January 1, 1955,	\$34.66
Commitments January 1 to	

October 8, 1955,	616.72
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## Audit adjustment:

Commitment not reported,	27.15
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	\$678.53
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Payments to treasurer January 1 to	
October 8, 1955,	\$616.72

Outstanding October 8, 1955, per	
list,	61.81

	<u>\$678.53</u>
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Aid to Dependent Children - Accounts Receivable

Outstanding October 1, 1953,	\$99.80
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## Commitments:

October 1 to December 31, 1953,	\$392.73
1954,	1,595.32
	1,988.05

	\$2,087.85
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Payments to treasurer 1954,	\$1,494.59
Outstanding December 31, 1954,	593.26

	<u>\$2,087.85</u>
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Outstanding January 1, 1955,	\$593.26
Commitments January 1 to	

October 8, 1955,	1,505.77
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## Audit adjustment:

Commitment not reported,	198.55
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	\$2,297.58
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Payments to treasurer January 1 to	
October 8, 1955,	\$1,107.58

Outstanding October 8, 1955, per	
list,	1,190.00

	<u>\$2,297.58</u>
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BUREAU OF OLD AGE ASSISTANCEAccounts Receivable

Outstanding October 1, 1953,		\$260.00
<b>Commitments:</b>		
October 1 to December 31, 1953, 1954,	\$2,494.79 10,243.29	
		12,738.08
		<b>\$12,998.08</b>
<b>Payments to treasurer:</b>		
October 1 to December 31, 1953, 1954,	\$2,494.79 10,326.54	
		\$12,821.33
Outstanding December 31, 1954,	176.75	
		<b>\$12,998.08</b>
Outstanding January 1, 1955,		\$176.75
Commitments January 1 to October 8, 1955,		10,544.15
Refund of Federal grant credited to old age assistance accounts receivable,		83.25
<b>Audit adjustments:</b>		
Commitment not reported,	\$1,066.05	
Commitment of old age assistance accounts receivable reported as general relief accounts receivable,	1,151.26	
		2,217.31
		<b>\$13,021.46</b>
Payments to treasurer January 1 to October 8, 1955,		\$10,544.15
<b>Audit adjustments:</b>		
Commitments reported in excess, Old age assistance accounts receivable reported as general relief accounts receivable,	\$1.04 1,293.92	
		1,294.96
Outstanding October 8, 1955, per list, Cash balance October 8, 1955,	1,144.83 37.52	
		<b>\$13,021.46</b>

VETERANS' SERVICES DEPARTMENTAccounts Receivable

Outstanding October 1, 1953, Charges 1954,	\$530.10 466.75	\$996.85
Payments to treasurer 1954, Outstanding December 31, 1954,	\$724.87 271.98	<u>\$996.85</u>
Outstanding January 1, 1955, Charges January 1 to October 8, 1955,	\$271.98 902.45	\$1,174.43
Payments to treasurer January 1 to October 8, 1955, Disallowances January 1 to October 8, 1955, Audit adjustment: Charges reported in excess, Outstanding October 8, 1955, per list,	\$520.32 271.98 188.71 193.42	<u>\$1,174.43</u>

SCHOOL DEPARTMENTAccounts Receivable

Outstanding October 1, 1953 and January 1, 1955,	\$530.71
Audit adjustment:	
Charges not reported,	93.87
	\$624.58
Outstanding October 8, 1955, per list,	<u>\$624.58</u>

Miscellaneous Receipts

Receipts 1954,	\$159.75
Payments to treasurer 1954,	<u>\$159.75</u>
Receipts January 1 to October 8, 1955,	\$40.57
Payments to treasurer January 1 to October 8, 1955,	<u>\$40.57</u>

SCHOOL DEPARTMENTLunch Program

Cash balance October 1, 1953,	\$18.30
Receipts:	
October 1 to December 31, 1953:	
Lunchroom sales,	\$2,804.51
Federal and State	
reimbursements,	75.44
Miscellaneous,	169.00
	3,048.95
1954:	
Lunchroom sales,	\$10,711.66
Federal and State	
reimbursements,	3,874.08
Miscellaneous,	100.00
	14,685.74
	\$17,752.99
Payments to treasurer:	
October 1 to December 31, 1953,	\$3,067.25
1954,	14,022.58
	\$17,089.83
Cash balance December 31, 1954,	663.16
	<u>\$17,752.99</u>
Cash balance January 1, 1955,	
Receipts January 1 to October 8, 1955:	
Lunchroom sales,	\$6,961.92
Federal and State	
reimbursements,	3,038.53
Miscellaneous,	26.80
	10,027.25
Overpayments to treasurer adjusted	
January 1 to October 8, 1955,	1.04
	\$10,691.45
Payments to treasurer January 1 to	
October 8, 1955,	<u>\$10,691.45</u>
Receipts October 9 to December 12,	
1955:	
Lunchroom sales,	\$2,342.65
Payments to treasurer October 9 to	
December 12, 1955,	\$2,049.38
Cash on hand December 12, 1955,	
verified,	293.27
	<u>\$2,342.65</u>

SCHOOL DEPARTMENTAthletic Activities

## Receipts:

October 1 to December 31, 1953:

Candy fund,	\$52.00
Curtis magazine fund,	100.00

	\$152.00
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1954:

Basketball games,	\$272.15
Curtis magazine fund,	225.00

	497.15
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	\$649.15
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## Payments to treasurer:

October 1 to December 31, 1953,  
1954,

\$152.00
497.15

<u>\$649.15</u>
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## Receipts January 1 to October 8, 1955:

Basketball games,

\$454.95
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Payments to treasurer January 1 to  
October 8, 1955,

<u>\$454.95</u>
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LIBRARY DEPARTMENT

Cash balance October 1, 1953,

\$15.00
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## Receipts:

October 1 to December 31, 1953,  
1954,

\$4.00
33.87

37.87
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\$52.87
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## Payments to treasurer:

October 1 to December 31, 1953,  
1954,

\$19.00
33.87

<u>\$52.87</u>
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## Receipts January 1 to October 8, 1955,

\$24.38
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Cash balance October 8, 1955,

<u>\$24.38</u>
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Cash balance October 9, 1955,  
Receipts October 9 to December 17, 1955,

\$24.38
5.62

\$30.00
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Cash balance December 17, 1955 (paid  
treasurer December 19, 1955),

<u>\$30.00</u>
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WATER LIENS ADDED TO TAXES - 1951

Outstanding October 1, 1953,	\$19.87
Credit balance December 31, 1954,	102.04
	<u>\$121.91</u>
Payments to treasurer 1954,	<u>\$121.91</u>
Commitments January 1 to October 8, 1955,	\$403.56
Audit adjustments:	
Water liens added to taxes 1954 reported as water liens added to taxes 1951,	761.23
	\$1,164.79
Credit balance January 1, 1955,	\$102.04
Payments to treasurer January 1 to October 8, 1955,	639.32
Audit adjustment:	
Commitment of water liens added to taxes 1955 reported as water liens added to taxes 1951,	403.56
Outstanding October 8, 1955, per list,	19.87
	<u>\$1,164.79</u>

WATER LIENS ADDED TO TAXES - 1954

Audit adjustment:	
Commitment of water liens added to taxes 1954 reported as real estate taxes 1954,	\$1,200.39
Audit adjustment:	
Water liens added to taxes 1954 reported as water liens added to taxes 1951,	\$761.23
Outstanding October 8, 1955, per list,	439.16
	<u>\$1,200.39</u>

WATER LIENS ADDED TO TAXES - 1955

Audit adjustment:	
Commitment of water liens added to taxes 1955 reported as water liens added to taxes 1951,	\$403.56
Outstanding October 8, 1955, per list,	<u>\$403.56</u>

WATER DEPARTMENTRates

Outstanding October 1, 1953,		\$3,645.30
Commitments:		
October 1 to December 31, 1953,	\$16,254.01	
1954,	23,878.55	
		40,132.56
Refunds October 1 to December 31,		
1953,		10.31
		\$43,788.17
Payments to treasurer:		
October 1 to December 31, 1953,	\$8,019.54	
1954,	30,761.75	
		\$38,781.29
Outstanding December 31, 1954,		5,006.88
		<u>\$43,788.17</u>
Outstanding January 1, 1955,		\$5,006.88
Commitments January 1 to October		
8, 1955,		15,695.30
Refunds January 1 to October 8,		
1955,		101.54
Audit adjustments:		
Commitments not reported,	\$17,725.18	
Water services reported as water		
rates,	6.00	
		17,731.18
Overpayments to collector to be		
adjusted,		30.02
		\$38,564.92
Payments to treasurer January 1 to		
October 8, 1955,		\$23,276.93
Abatements January 1 to October 8,		
1955,		9.00
Transfers to water liens added to		
taxes 1955, January 1 to October		
8, 1955,		403.56
Audit adjustments:		
Abatements not reported,	\$79.49	
Transfers to water liens added		
to taxes 1954 charged to real		
estate taxes 1954,		
	1,200.39	
		1,279.88
Outstanding October 8, 1955, per		
list,		13,439.56
Cash balance October 8, 1955,		155.99
		<u>\$38,564.92</u>

WATER DEPARTMENTServices and Miscellaneous

Outstanding October 1, 1953,		\$711.48
Commitments:		
October 1 to December 31, 1953,	\$670.28	
1954,	1,091.07	
		1,761.35
		\$2,472.83
Payments to treasurer:		
October 1 to December 31, 1953,	\$811.83	
1954,	1,006.47	
Outstanding December 31, 1954,		\$1,818.30
		654.53
		<u>\$2,472.83</u>
Outstanding January 1, 1955,		\$654.53
Commitments January 1 to October 8, 1955,	1,095.82	
		\$1,750.35
Payments to treasurer January 1 to		
October 8, 1955,		\$903.18
Audit adjustments:		
Commitments reported in excess,	\$107.58	
Water services reported as water		
rates,	6.00	
Abatements not reported,	209.29	
Outstanding October 8, 1955, per list,		322.87
		524.30
		<u>\$1,750.35</u>

CEMETERY DEPARTMENTAccounts Receivable

Outstanding October 1, 1953,		\$396.00
Commitments:		
October 1 to December 31, 1953,	\$730.00	
1954,	1,682.20	
		2,412.20
		\$2,808.20
Payments to treasurer:		
October 1 to December 31, 1953,	\$641.50	
1954,	1,690.15	
		\$2,331.65
Outstanding December 31, 1954,	476.55	
		<u>\$2,808.20</u>
Outstanding January 1, 1955,		\$476.55
Commitments January 1 to October 8, 1955,	859.55	
Transfers to cemetery reserve fund		
January 1 to October 8, 1955,	25.00	
		\$1,361.10
Payments to treasurer January 1 to		
October 8, 1955,	\$665.00	
Cemetery accounts receivable credited		
to cemetery reserve fund January 1		
to October 8, 1955,	70.00	
Audit adjustments:		
Commitments reported in excess,	\$332.00	
Cemetery accounts receivable		
credited to Newell Fund Income,	13.10	
Cemetery accounts receivable		
credited to estimated receipts,	17.50	
Transferred to cemetery reserve		
fund in error,	25.00	
		387.60
Outstanding October 8, 1955, per		
list,	207.00	
Cash balance October 8, 1955,	31.50	
		<u>\$1,361.10</u>

CEMETERY DEPARTMENTSale of Lots and Graves

Outstanding October 1, 1953,		\$360.00
<b>Charges:</b>		
October 1 to December 31, 1953,	\$115.00	
1954,	655.00	
		770.00
		<u>\$1,130.00</u>
<b>Payments to treasurer:</b>		
October 1 to December 31, 1953,	\$15.00	
1954,	740.00	
		\$755.00
Outstanding December 31, 1954,		375.00
		<u>\$1,130.00</u>
 Outstanding January 1, 1955,		\$375.00
<b>Charges January 1 to October 8, 1955,</b>		175.00
<b>Audit adjustment:</b>		
Transfers from cemetery accounts receivable in error,		25.00
		<u>\$575.00</u>
 Payments to treasurer January 1 to October 8, 1955,		\$150.00
Transfers from cemetery accounts receivable January 1 to October 8, 1955,		25.00
Outstanding October 8, 1955, per list,		400.00
		<u>\$575.00</u>

JOHN L. BACON CHARITY FUND

<u>On Hand</u>	<u>Securities</u>	<u>Par Value</u>	<u>Total</u>
October 1, 1953,		\$10,000.00	\$10,000.00
December 31, 1953,		\$10,000.00	\$10,000.00
December 31, 1954,		\$10,000.00	\$10,000.00
October 8, 1955,		\$10,000.00	\$10,000.00

Receipts PaymentsOctober 1 to December 31, 1953

No transactions recorded.

1954

Income,	<u>\$250.00</u>	Transfers to town,	<u>\$250.00</u>
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January 1 to October 8, 1955

Income,	<u>\$125.00</u>	Transfers to town,	<u>\$125.00</u>
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CLARISSA F. CLAPP CHARITY FUND

<u>On Hand</u>	<u>Savings</u>	<u>Deposits</u>	<u>Total</u>
October 1, 1953,		\$1,000.00	\$1,000.00
December 31, 1953,		\$1,000.00	\$1,000.00
December 31, 1954,		\$1,000.00	\$1,000.00
October 8, 1955,		\$1,000.00	\$1,000.00

Receipts PaymentsOctober 1 to December 31, 1953

No transactions recorded.

1954

Income,	<u>\$30.00</u>	Transfers to town,	<u>\$30.00</u>
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January 1 to October 8, 1955

Income,	<u>\$30.00</u>	Transfers to town,	<u>\$30.00</u>
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WILSON CHARITY FUND

<u>On Hand</u>	<u>Securities</u>	<u>Par Value</u>	<u>Total</u>
October 1, 1953,		\$1,000.00	\$1,000.00
December 31, 1953,		\$1,000.00	\$1,000.00
December 31, 1954,		\$1,000.00	\$1,000.00
October 8, 1955,		\$1,000.00	\$1,000.00

<u>Receipts</u>	<u>Payments</u>
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October 1 to December 31, 1953

Income,	<u>\$15.00</u>	Transfers to town,	<u>\$15.00</u>
		<u>1954</u>	

Income,	<u>\$60.00</u>	Transfers to town,	<u>\$60.00</u>
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January 1 to October 8, 1955

Income,	<u>\$45.00</u>	Transfers to town,	<u>\$45.00</u>
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HENRY K. WINCHESTER CHARITY FUND

<u>On Hand</u>	<u>Savings</u>	<u>Securities</u>	<u>Securities</u>	<u>Total</u>
	<u>Deposits</u>	<u>Par Value</u>	<u>Book Value</u>	
October 1, 1953,	\$356.89	\$4,000.00	\$1,911.25	\$6,268.14
December 31, 1953,	\$356.89	\$4,000.00	\$1,911.25	\$6,268.14
December 31, 1954,	\$356.89	\$4,000.00	\$1,911.25	\$6,268.14
October 8, 1955,	\$356.89	\$4,000.00	\$1,911.25	\$6,268.14

<u>Receipts</u>	<u>Payments</u>
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October 1 to December 31, 1953

Income,	<u>\$93.75</u>	Transfers to town,	<u>\$93.75</u>
		<u>1954</u>	

Income,	\$185.00	Transfers to town,	\$325.48
Refund,	162.98	Transferred to Frank G. Newell Cemetery Income account in error,	
	<u>\$347.98</u>		<u>22.50</u>
			<u>\$347.98</u>

January 1 to October 8, 1955

Income,	<u>\$106.25</u>	Transfers to town,	<u>\$106.25</u>
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FAY LIBRARY FUND

<u>On Hand</u>	<u>Savings Deposits</u>	<u>Securities Par Value</u>	<u>Total</u>
October 1, 1953,	\$660.68	\$1,000.00	\$1,660.68
December 31, 1953,	\$660.68	\$1,000.00	\$1,660.68
December 31, 1954,	\$660.68	\$1,000.00	\$1,660.68
October 8, 1955,	\$660.68	\$1,000.00	\$1,660.68

ReceiptsPaymentsOctober 1 to December 31, 1953

Income,	<u>\$12.50</u>	Transfers to town,	<u>\$12.50</u>
		<u>1954</u>	

Income,	<u>\$44.80</u>	Transfers to town,	<u>\$44.80</u>
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January 1 to October 8, 1955

Income,	<u>\$44.80</u>	Transfers to town,	<u>\$44.80</u>
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LUCRETIA BRIGHAM CEMETERY FUND

<u>On Hand</u>	<u>Securities Par Value</u>	<u>Total</u>
October 1, 1953,	\$1,000.00	\$1,000.00
December 31, 1953,	\$1,000.00	\$1,000.00
December 31, 1954,	\$1,000.00	\$1,000.00
October 8, 1955,	\$1,000.00	\$1,000.00

ReceiptsPaymentsOctober 1 to December 31, 1953

No transactions recorded.

1954

Income,	<u>\$36.55</u>	Transfers to town,	<u>\$36.55</u>
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January 1 to October 8, 1955

Income,	<u>\$39.37</u>	Transfers to town,	<u>\$39.37</u>
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FRANK G. NEWELL CEMETERY FUND

<u>On Hand</u>	<u>Cash</u>	<u>Securities</u>	
		<u>Book Value</u>	<u>Total</u>
October 1, 1953,		\$34,268.26	\$34,268.26
December 31, 1953,	-	\$34,291.70	\$34,291.70
December 31, 1954,	-	\$34,274.70	\$34,274.70
October 8, 1955,	\$467.04	\$33,817.61	\$34,284.65

ReceiptsPaymentsOctober 1 to December 31, 1953

Sale of rights,	\$332.81	Purchase of securities,	\$356.25
Income,	642.45	Transfers to town:	
Transfer from town,	356.25	Income account,	642.45
		Sale of rights account,	332.81
	<u>\$1,331.51</u>		<u>\$1,331.51</u>

1954

Sale of rights,	\$17.00	Transfers to town:	
Income,	2,637.62	Income account,	\$2,324.87
		Cemetery Perpetual Care	
		Funds Income,	312.75
		Sale of rights account,	17.00
	<u>\$2,654.62</u>		<u>\$2,654.62</u>

January 1 to October 8, 1955

Sale of securities,	\$5.16	Purchase of securities,	\$246.25
Sale of rights,	700.18	Exchange of securities,	62.50
Gain on securities sold,	19.34	Additional costs on exchange	
Exchange of securities,	62.50	of securities,	2.00
Income,	1,991.06	Transfers to town:	
Transfers from town,	248.25	Income account,	2,035.70
		Sale of rights account,	213.00
		Cash on hand (town collector)	
		October 1, 1955, verified,	467.04
	<u>\$3,026.49</u>		<u>\$3,026.49</u>

JONATHAN GODDARD EAMES FLOWER FUND

<u>On Hand</u>	<u>Cash</u>	<u>Securities</u>	
		<u>Book Value</u>	<u>Total</u>
October 1, 1953,	-	\$462.00	\$462.00
December 31, 1953,	-	\$462.00	\$462.00
December 31, 1954,	-	\$462.00	\$462.00
October 8, 1955,	\$10.08	\$451.92	\$462.00

ReceiptsPaymentsOctober 1 to December 31, 1953

Income,	<u>\$6.75</u>	Transfer to town,	<u>\$6.75</u>
		<u>1954</u>	

Income,	<u>\$33.00</u>	Transfer to town,	<u>\$33.00</u>
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January 1 to October 8, 1955

Income, Sale of rights,	\$20.25 10.08	Transfer to town, Cash on hand (town collector) October 8, 1955, verified,	\$20.25 10.08
	<u>\$30.33</u>		<u>\$30.33</u>

CEMETERY PERPETUAL CARE FUNDS

<u>On Hand</u>	<u>Cash</u>	<u>Savings Deposits</u>	<u>Securities Par Value</u>	<u>Total</u>
October 1, 1953,	\$47.50	\$7,417.50	\$31,825.00	\$39,290.00
December 31, 1953,	\$72.50	\$7,417.50	\$31,825.00	\$39,315.00
December 31, 1954,	\$1,070.00	\$8,970.00	\$31,725.00	\$41,765.00
October 8, 1955,	\$300.00	\$10,590.00	\$31,725.00	\$42,615.00

ReceiptsPaymentsOctober 1 to December 31, 1953

Income,	\$1.25	Transfers to town,	\$1.25
Bequests,	25.00	Cash balance	
Cash in general treasury		December 31, 1953,	72.50
October 1, 1953,	<u>47.50</u>		
	<u>\$73.75</u>		<u>\$73.75</u>

1954

Bond matured,	\$100.00	Added to savings deposits,	\$1,552.50
Income,	1,230.55	Transfers to town,	1,230.55
Bequests,	2,450.00	Cash balance	
Cash balance		December 31, 1954,	1,070.00
January 1, 1954,	<u>72.50</u>		
	<u>\$3,853.05</u>		<u>\$3,853.05</u>

January 1 to October 8, 1955

Income,	\$1,330.51	Added to savings deposits,	\$1,620.00
Bequests,	850.00	Transfers to town,	1,332.25
Premium on Canadian		Cash in general treasury	
check,	1.74	October 8, 1955,	300.00
Cash balance			
January 1, 1955,	<u>1,070.00</u>		
	<u>\$3,252.25</u>		<u>\$3,252.25</u>

## POST-WAR REHABILITATION FUND

<u>On Hand</u>	<u>Cash</u>	<u>Savings Deposits</u>	<u>Total</u>
October 1, 1953,	\$126.56	\$26,651.76	\$26,778.32
December 31, 1953,	-	\$26,778.32	\$26,778.32
December 31, 1954,	-	\$357.84	\$357.84
October 8, 1955,	-	\$357.84	\$357.84

October 1 to December 31, 1953

1954

Withdrawn from savings deposits,	\$26,420.48	Transfer to town,	\$26,617.75
Income,	<u>197.27</u>		
	<u>\$26,617.75</u>		<u>\$26,617.75</u>

January 1 to October 8, 1955

No transactions recorded.

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## TOWN OF SOUTHBOROUGH

Balance Sheet - October 8, 1955

## GENERAL ACCOUNTS

Assets

Cash:  
General, \$191,034.28

Accounts Receivable:  
Taxes:  
Levy of 1951:  
    Poll, \$4.00  
    Real Estate, 12.00  
Levy of 1952:  
    Poll, 4.00  
    Personal Property, 11.59  
Levy of 1953:  
    Poll, 18.00  
    Personal Property, 38.00  
    Real Estate, 100.70  
Levy of 1954:  
    Poll, 92.00  
    Personal Property, 117.40  
    Real Estate, 6,084.80  
Levy of 1955:  
    Poll, 430.00  
    Personal Property, 17,598.09  
    Real Estate, 146,213.28  
Motor Vehicle and Trailer Excise:  
Levy of 1950, \$6.00  
Levy of 1951, 184.55  
Levy of 1952, 433.56  
Levy of 1953, 831.60  
Levy of 1954, 2,827.11  
Levy of 1955, 7,637.46  
Tax Titles, 226.01  
Departmental:  
Selectmen, \$92.03  
General Relief, 41.60  
Disability Assistance, 61.81  
Aid to Dependent Children, 1,190.00  
Old Age Assistance, 1,182.35  
Veterans' Services, 193.42  
School, 624.58  
Cemetery, 238.50  
Water:  
Liens Added to Taxes:  
Levy of 1951, \$19.87  
Levy of 1954, 439.16  
Levy of 1955, 403.56  
Rates, 13,565.53  
Services and Miscellaneous, 524.30  
Aid to Highways:  
State, \$11,843.40  
County, 3,500.00  
Estimated Receipts to be Collected, 41,805.46  
Unprovided for or Overdrawn Accounts:  
Overlay Deficit:  
Levy of 1954, 599.93  
Overdrawn Accounts:  
Choate Field, \$75.00  
Emergency Expenditures - Hurricane Diane, 5,380.38

Liabilities and Reserves

State and County Assessments:  
    Audit of Municipal Accounts, \$18.78  
    Gypsy and Brown-Tail Moth, 762.60  
    State Recreation Areas, 563.68  
    County Tax, 10,678.00  
    \$12,023.06

Payroll Deductions:  
    Federal Taxes, \$1,779.29  
    County Retirement System, 218.49  
    Teachers' Retirement System, 419.30  
    Blue Cross and Blue Shield, 327.30  
    2,744.38

Overpayments to be Refunded:  
    Real Estate Taxes 1952, 16.77

Dog Licenses - For County, 421.60

Cemetery Perpetual Care Bequests, 300.00

Trust and Investment Fund Income:  
    Bacon Charity Fund, \$1,536.51  
    Clapp Charity Fund, 117.43  
    Wilson Charity Fund, 540.00  
    Winchester Charity Fund, 1,128.16  
    Fay Library Fund, 120.65  
    Brigham Cemetery Fund, 64.02  
    Newell Cemetery Fund, 1,676.63  
    Eames Flower Fund, 19.75  
    Cemetery Perpetual Care Funds, 259.32  
    5,462.47

Federal Grants:  
    Disability Assistance:  
        Administration, \$97.71  
        Assistance, 518.55  
    Aid to Dependent Children:  
        Administration, 601.74  
        Assistance, 305.42  
    Old Age Assistance:  
        Administration, 1,721.77  
        Assistance, 7,839.02  
        11,084.21

Revolving Funds:  
    School Lunch, \$1,543.58  
    School Athletics, 175.20  
    1,718.78

Appropriation Balances:  
    Revenue:  
        General, \$125,441.87  
        Water:  
            Maintenance and Operation, 3,746.77  
            Construction and Extension, 15,733.43  
    Non-Revenue:  
        New Cordaville Fire Station, 8,993.34  
        New Elementary School, 99,368.14  
        253,283.55

Overestimate 1955 Assessments:  
    County Hospital, 2,522.63

Sale of Cemetery Lots and Graves Fund, 778.84

Receipts Reserved for Appropriations:  
    Fire - Loss Reimbursement, \$1,600.44  
    Road Machinery Fund, 6,314.98  
    7,915.42

Reserve Fund - Overlay Surplus, 3,720.64

Overlays Reserved for Abatements:  
    Levy of 1951, \$16.00  
    Levy of 1952, 15.59  
    Levy of 1953, 156.70  
    Levy of 1955, 5,452.12  
    5,640.41

GENERAL ACCOUNTS (Cont.)

## Revenue Reserved Until Collected:

Motor Vehicle and Trailer	
Excise,	\$11,920.28
Tax Title,	226.01
Departmental,	3,624.29
Water,	14,952.42
Aid to Highway,	15,343.40
	46,066.40

## Surplus Revenue,

\$455,685.31

101,986.15

\$455,685.31DEBT ACCOUNTS

## Net Funded or Fixed Debt:

## Inside Debt Limit:

General,	\$131,000.00
Outside Debt Limit:	
General,	\$461,000.00
Public Service Enterprise,	43,000.00
	504,000.00

## Serial Loans:

Inside Debt Limit:		
General:	Cordaville Fire Station	
	Loan,	\$17,000.00
	School Loan,	114,000.00
		\$131,000.00

## Outside Debt Limit:

General:	School Project Loan,	\$461,000.00
Public Service Enterprise:	Water Loans,	43,000.00
		504,000.00

\$635,000.00\$635,000.00TRUST AND INVESTMENT ACCOUNTS

## Trust and Investment Funds:

## Cash and Securities,

\$97,871.19

## In Custody of Treasurer:

Welfare Funds:	
John L. Bacon Fund,	\$10,000.00
Clarissa F. Clapp Fund,	1,000.00
Wilson Fund,	1,000.00
Henry K. Winchester Fund,	6,268.14
	\$18,268.14

## Fay Library Fund,

1,660.68

## Cemetery Funds:

Lucretia Brigham Fund,	\$1,000.00
Frank G. Newell Fund,	33,817.61
Jonathan Goddard Eames Flower Fund,	451.92
Perpetual Care Funds,	42,315.00
	77,584.53

## Post-War Rehabilitation Fund,

357.84

\$97,871.19\$97,871.19